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**DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**

PATENT

Docket No. : 45191/WPC/D279

As a below named inventor, I hereby declare that:

My residence, mailing address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled INCREASED PEROXIDE CONTENT TOOTH BLEACHING GEL, the specification of which is attached hereto unless the following is checked:

X was filed on October 18, 2001 as United States Application Number or PCT International Application Number 10/045,184 and was amended on ____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. § 119(a)-(d) or § 365(b) of the foreign application(s) for patent or inventor's certificate, or § 365(a) of any PCT International application which designated at least one country other than the United States of America, listed below and have also identified below, any foreign application for patent or inventor's certificate, or any PCT International application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application(s)

<u>Application Number</u>	<u>Country</u>	<u>Filing Date (day/month/year)</u>	<u>Priority Claimed</u>
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I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States provisional application(s) listed below.

<u>Application Number</u>	<u>Filing Date</u>
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60/153,162	September 9, 1999
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I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s), or any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. § 112.

<u>Application Number</u>	<u>Filing Date</u>	<u>Patented/Pending/Abandoned</u>
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09/659,483	September 11, 2000	Pending
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POWER OF ATTORNEY: I hereby appoint the following attorneys and agents of the law firm CHRISTIE, PARKER & HALE, LLP to prosecute this application and any international application under the Patent Cooperation Treaty based on it and to transact all business in the U.S. Patent and Trademark Office connected

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with either of them in accordance with instructions from the assignee of the entire interest in this application; or from the first or sole inventor named below in the event the application is not assigned; or from __ in the event the power granted herein is for an application filed on behalf of a foreign attorney or agent.

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The authority under this Power of Attorney of each person named above shall automatically terminate and be revoked upon such person ceasing to be a member or associate of or of counsel to that law firm.

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I declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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NAME OF SOLE OR FIRST INVENTOR			
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